

Centralized Authorization File Drop in Article

Effective January 2002, all requests for third-party authorization will be processed in only two Small Business/Self Employed Accounts Management Centers (Memphis and Ogden). International third-party authorizations will continue to be processed in Philadelphia. Prior to this change, the CAF program processed third-party authorizations requests in all ten service centers. Each service center maintained its own local Taxpayer Information File (TIF) and CAF information in stand-alone databases. In July 2001, the ten CAF databases were consolidated into one database. The new telephone and fax numbers and mailing addresses can be found at: [What's New Third Party Authorization](#).

The centralized process provides easier access to third-party information, reduces processing problems, and simplifies procedures for obtaining authorization. These changes allow the IRS to provide consistent customer service using one up-to-date database for customer inquiries, reducing unauthorized disclosures and improving timeliness and accuracy. The centralization also eliminates the need for practitioners to submit new authorization requests each time they correspond on civil penalty issues.

Three new services will be available to taxpayers for authorizing third-party representatives. New services include Third Party Designee (formerly Checkbox Authority), Oral Disclosure Consent, and Oral Tax Information Authorization. Effective January 2002, **The Third Party Designee** (formerly Checkbox Authority) for tax year 2001 will be expanded to friends and family and business returns. Form 1040 series will include paid preparers, as well as friends and family. Business returns will include all Form 94X, 720, 2290 and CT-1 returns. The business entity officer or authorized representative may appoint the bookkeeper or accountant who prepared the business return to discuss processing issues with the IRS. **Oral Disclosure Consent** allows a taxpayer to call the IRS and establish Disclosure Authority for all types of tax accounts after receiving a notice from IRS. To establish the oral disclosure consent, the taxpayer must have received a notice from the IRS and have open account issues. The taxpayer may call and designate a third party to resolve issues relative to the notice. The oral disclosure consent is valid until the tax related issues are resolved. **Oral Tax Information Authorization (TIA)** temporary Regulations 301-6103© authorizes the IRS to accept verbal requests or consents authorizing the disclosure of return information to third parties assisting taxpayers in resolving Federal tax related matters. Oral TIA allows taxpayer to call the IRS and establish Disclosure Authority for all types of tax accounts. A taxpayer may designate a third party who currently has a CAF Number to represent him by phone or in person, to receive notices and transcripts (but not refunds) on open account issues.